

EXHIBIT 21



BRIAN FISCHER
COMMISSIONER

STATE OF NEW YORK
DEPARTMENT OF CORRECTIONAL SERVICES
SHAWANGUNK CORRECTIONAL FACILITY

P.O. Box 750
WALLKILL, NY 12589-0750
(845) 895-2081

NYS Dept. of Correctional Services
RECEIVED

JUN 18 2007

JOSEPH T. SMITH
Division of Support Operations
SUPERINTENDENT

June 13, 2007

CERTIFIED MAIL
RETURN RECEIPT

Mike Freed, President
Rockland Vending
1 Sanford Avenue
Chester, New York 10918

RE: Vending Contract

Dear Mr. Freed:

On May 15, 2007, we mailed you a certified letter concerning the status of your contract with our facility. To date, you have not responded to our letter with your intentions for payment of money owed and the return of your equipment.

At this time, it is important that you contact us regarding the status of your obligations and equipment. If you do not contact us with a plan to remedy the amounts owed to us pursuant to the contract agreement, you may risk storage charges for the equipment and possible disposition of same as abandoned property. I trust we will be able to resolve this matter and that this action can be avoided.

Please contact my office by June 29th with your plan of action so this matter can be resolved to the satisfaction of all parties.

Thank you for your cooperation.

Sincerely,

Roxann Green,
Institution Steward

Cc: Supt. Smith
DSA Knott
G. Glassanos, Esq.
N. Ferrie, Support Operations

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